

Public Chapter 81 - Tax for Prevention and Collection of Litter**Gross Receipts
tax notice**

Current law imposes a tax of fifty cents (\$0.50) per barrel (of beer) and four tenths of one percent (0.4%) of gross receipts on bottlers and manufacturers of soft drinks. The proceeds are allocated to the highway fund for programs for the prevention and collection of litter and trash.

This Act amends Tenn. Code Ann. Sections 57-5-201 and 67-4-402 to provide that tax increases on bottles of soft drinks and barrels of beer that were imposed by Chapter 307 of the Public Acts of 1981 and extended by later Public Acts shall continue in effect until June 30, 2005, or until June 30 following the enactment of any state or federal law imposing mandatory deposits by consumers on beverage containers sold in Tennessee. The Act also provides that, by March 31 of each year, the Department of

Transportation shall transmit a report to the Governor and Speakers of the House and Senate listing the programs receiving funds generated by Tenn. Code Ann. Sections 57-5-201(a)(2) and 67-4-402(b)(1) and the purpose for which such funds were spent.

Effective June 1, 1999, and applicable to all tax returns filed after that date.

Have questions or comments? Please let us know. Tennessee residents outside the Nashville calling area may call our statewide toll-free number at (800) 342-1003. Callers from Nashville or out of state may dial (615) 253-0600.

Publication Date: June 25, 1999